

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12**

County: **HANCOCK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,162**

Equalized Assessed Valuation: **\$6,622,960**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,126</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$13,377</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$16,162</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$2,785</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>144.42%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$23,341</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$26,126</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Darien Park District

**Unit Code:** 022/065/12

**County:** DUPAGE

**Fiscal Year End:**

4/30/2008

**Accounting Method:**

Cash With Assets

**Appropriation or Budget:**

\$12,777,111

**Equalized Assessed Valuation:**

\$896,101,684

**Population:**

25,000

**Employees:**

**Full Time:**

18

**Part Time:**

145

**Salaries Paid:**

\$1,340,868

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,888,956	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$76	\$75	\$44
Revenue Collected During FY 08:	\$2,216,826	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,958,557	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$89	\$193	\$146
Per Capita Expenditures:	\$78	\$178	\$143
Revenues over (under) Expenditures:	\$258,269	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	90.23%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,767,225	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$71	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,829,537	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$21,316,553</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$853</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>2.16%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$56,318</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$2,309,686</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$2,276,440</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$92</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$33,246</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>3.93%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$89,564</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$4</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Decatur Park District

Unit Code: 055/010/12

County: MACON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,516,585

Equalized Assessed Valuation:

\$885,391,699

Population:

81,000

Employees:

Full Time:

103

Part Time:

219

Salaries Paid:

\$5,683,556

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,752,943	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$46	\$75	\$44
Revenue Collected During FY 08:	\$14,130,710	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$13,194,355	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$174	\$193	\$146
Per Capita Expenditures:	\$163	\$178	\$143
Revenues over (under) Expenditures:	\$936,355	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	37.30%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$4,922,123	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$61	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,634,500	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$6,367,413	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$14,092,558</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$174</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.59%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Deerfield Park District**

Unit Code: **049/020/12**

County: **LAKE**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$19,125,056**

Equalized Assessed Valuation:

**\$1,394,103,762**

Population:

**19,471**

Employees:

Full Time:

**37**

Part Time:

**664**

Salaries Paid:

**\$4,322,967**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$9,779,899</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$502</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$8,943,701</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$11,176,129</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$459</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$574</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$2,232,428</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>47.68%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$5,328,776</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$274</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$9,613,065</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,470,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$332</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.46%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,000,544</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$308</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$2,725,346</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$2,567,253</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$140</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$158,093</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>227.70%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$5,845,745</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$300</b>	<b>\$45</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Dekalb Park District**

Unit Code: **019/010/12**

County: **DEKALB**

Fiscal Year End:

**2/28/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$5,162,857**

Equalized Assessed Valuation:

**\$720,146,799**

Population:

**45,749**

Employees:

Full Time:

**25**

Part Time:

**236**

Salaries Paid:

**\$1,849,179**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$741,589</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,910,693</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$2,647,354</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$263,339</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>37.96%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$1,004,928</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$22</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,189,431</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$566,948</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,591,340</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$100</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,625,935</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$79</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,397,525</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,371,655</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$25,870</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>266.23%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$3,651,805</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$80</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$176,000**

Equalized Assessed Valuation: **\$29,576,426**

Population: **1,900**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$17,072**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$119,363</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$63</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$55,174</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$108,621</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$53,447</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>60.68%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$65,916</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$5,170</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$60,746</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Des Plaines Park District**

Unit Code: **016/190/12**

County: **COOK**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$14,550,801**

Equalized Assessed Valuation:

**\$2,123,840,498**

Population:

**57,280**

Employees:

Full Time:

**44**

Part Time:

**655**

Salaries Paid:

**\$4,079,389**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$3,967,025</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$69</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$7,097,383</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$6,513,551</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$114</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$583,832</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>67.99%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$4,428,326</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$77</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$6,335,586</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$3,072,386</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$11,820,452</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$206</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.39%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,580,123</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$80</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$2,974,072</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$3,448,898</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$474,826</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>122.89%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$4,238,295</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$74</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12**

County: **LEE**

Fiscal Year End:

**3/31/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,210,355**

Equalized Assessed Valuation:

**\$150,435,685**

Population:

**15,347**

Employees:

Full Time:

**6**

Part Time:

**7**

Salaries Paid:

**\$349,712**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$543,175</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$778,931</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$755,675</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$23,256</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>74.96%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$566,431</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$691,237</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$505,759</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$33</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$93,393</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$6</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$5,070</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$5,070</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-1942.07%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>-\$98,463</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$6</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Dolton Park District**

Unit Code: **016/200/12**

County: **COOK**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,436,888**

Equalized Assessed Valuation:

**\$268,535,847**

Population:

**25,614**

Employees:

Full Time:

**8**

Part Time:

**17**

Salaries Paid:

**\$465,924**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$753,719</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,268,380</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,759,260</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$490,880</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>14.94%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$262,839</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>-\$555,784</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$835,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$33</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12**

County: **IROQUOIS**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$42,617**

Equalized Assessed Valuation:

**\$31,657,623**

Population:

**2,098**

Employees:

Full Time:

**1**

Part Time:

**1**

Salaries Paid:

**\$6,500**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,617</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$45,072</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$26,803</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$13</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$18,269</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>85.39%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$22,886</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Downers Grove Park District

Unit Code: 022/070/12 County: DUPAGE

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,298,447

Equalized Assessed Valuation: \$2,361,449,876

Population: 48,995

Employees:

Full Time: 53

Part Time: 439

Salaries Paid: \$4,237,899

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,039,062	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$21	\$75	\$44
Revenue Collected During FY 08:	\$9,567,876	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$7,487,520	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$195	\$193	\$146
Per Capita Expenditures:	\$153	\$178	\$143
Revenues over (under) Expenditures:	\$2,080,356	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	21.06%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,576,638	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$32	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,764,981	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$447,438	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,850,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$160</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,828,906</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$58</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,061,555</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$994,393</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$22</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$67,162</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>281.44%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$2,798,576</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$57</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Dundee Park District

Unit Code: 045/040/12

County: KANE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,797,518

Equalized Assessed Valuation:

\$1,723,235,573

Population:

54,000

Employees:

Full Time:

67

Part Time:

799

Salaries Paid:

\$5,386,256

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,980,203	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$37	\$75	\$44
Revenue Collected During FY 08:	\$8,811,533	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$7,667,819	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$163	\$193	\$146
Per Capita Expenditures:	\$142	\$178	\$143
Revenues over (under) Expenditures:	\$1,143,714	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	29.82%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,286,313	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$42	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,885,378	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$909,706	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$13,074,152</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$242</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$11,292,148</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$209</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$2,986,317</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$3,284,731</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$55</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$298,414</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>353.94%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$11,626,021</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$215</b>	<b>\$45</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12**

County: **Jo Daviess**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$2,144,135**

Equalized Assessed Valuation:

**\$65,963,830**

Population:

**3,848**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$101,054</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$76,922</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$33,699</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$43,223</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>428.13%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$144,277</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$744,775</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$558,416</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,613,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$419</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>2.45%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: East St. Louis Park District

Unit Code: 088/010/12 County: ST. CLAIR

Fiscal Year End: 2/28/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,087,100

Equalized Assessed Valuation: \$111,671,965

Population: 60,000

Employees:

Full Time: 6

Part Time: 4

Salaries Paid: \$338,022

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,073,897	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$18	\$75	\$44
Revenue Collected During FY 08:	\$1,130,251	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,315,610	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$19	\$193	\$146
Per Capita Expenditures:	\$22	\$178	\$143
Revenues over (under) Expenditures:	-\$185,359	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	67.54%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$888,538	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$15	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$365,282	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$523,256	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$935,102</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$16</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.83%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Effingham Park District

Unit Code: 025/010/12

County: EFFINGHAM

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,319,727

Equalized Assessed Valuation:

\$206,797,929

Population:

13,500

Employees:

Full Time:

7

Part Time:

130

Salaries Paid:

\$443,977

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$886,055	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$66	\$75	\$44
Revenue Collected During FY 08:	\$1,053,833	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$990,353	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$78	\$193	\$146
Per Capita Expenditures:	\$73	\$178	\$143
Revenues over (under) Expenditures:	\$63,480	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	95.88%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$949,535	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$70	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$903,329	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,629,805	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$610,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$45</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.29%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Elba-Salem Park District**

Unit Code: **048/010/12**

County: **Knox**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$17,900**

Equalized Assessed Valuation:

**\$18,162,015**

Population:

**1,460**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$183,481</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$126</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$44,414</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$54,861</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$10,447</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>315.40%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$173,034</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$119</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$160,000</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$13,036</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Eldorado-Raleigh Pleasure Park District**

Unit Code: **082/010/12** County: **SALINE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,000**

Equalized Assessed Valuation: **\$54,958,095**

Population: **4,800**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$41,947**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$91,594</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$139,679</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$129,272</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$10,407</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>78.90%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$102,001</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$63,443</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$38,558</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Elk Grove Park District

Unit Code: 016/210/12

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,289,176

Equalized Assessed Valuation:

\$2,246,067,851

Population:

34,727

Employees:

Full Time:

70

Part Time:

705

Salaries Paid:

\$6,886,752

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,965,226	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$229	\$75	\$44
Revenue Collected During FY 08:	\$15,042,348	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$14,533,159	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$433	\$193	\$146
Per Capita Expenditures:	\$418	\$178	\$143
Revenues over (under) Expenditures:	\$509,189	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	58.31%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$8,474,415	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$244	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,749,566	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$6,914,457	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,940,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$315</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.43%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$18,068,294</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$520</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,956,989</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$2,023,878</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$66,889</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>889.45%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$18,001,405</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$518</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Elmhurst Park District

**Unit Code:** 022/080/12

**County:** DUPAGE

**Fiscal Year End:** 12/31/2008

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$27,503,724

**Equalized Assessed Valuation:** \$2,525,827,731

**Population:** 45,349

**Employees:**

**Full Time:** 76

**Part Time:** 378

**Salaries Paid:** \$6,445,512

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,896,475	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$86	\$75	\$44
Revenue Collected During FY 08:	\$9,064,962	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$8,609,528	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$200	\$193	\$146
Per Capita Expenditures:	\$190	\$178	\$143
Revenues over (under) Expenditures:	\$455,434	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	39.58%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$3,407,520	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$75	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,338,767	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,330,012	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$11,217,864</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$247</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$11,975,267</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$264</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$4,283,387</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$4,294,017</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$94</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$95</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$10,630</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>239.57%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$10,287,020</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$227</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Emden Park District

Unit Code: 054/017/12

County: LOGAN

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$15,493,851

Population:

1,955

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$4,156

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$23,185	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$12	\$63	\$20
Revenue Collected During FY 08:	\$24,722	\$218,424	\$130,750
Expenditures During FY 08:	\$21,172	\$224,581	\$126,106
Per Capita Revenue:	\$13	\$79	\$41
Per Capita Expenditures:	\$11	\$75	\$39
Revenues over (under) Expenditures:	\$3,550	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	126.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$26,735	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$14	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$102,717**

Equalized Assessed Valuation: **\$136,301,916**

Population: **1,907**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$36,856**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$90,717</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$100,403</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$100,966</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$563</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>89.29%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$90,154</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$90,154</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12**

County: **WAYNE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$474,450**

Equalized Assessed Valuation:

**\$30,047,627**

Population:

**5,436**

Employees:

Full Time:

**3**

Part Time:

**24**

Salaries Paid:

**\$117,736**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$227,224</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$245,036</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$249,011</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$3,975</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>89.65%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$223,249</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$223,940</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$83,352</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$160,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$29</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 County: FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$64,450

Equalized Assessed Valuation: \$35,516,865

Population: 3,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$4,233

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$29,947	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$9	\$63	\$20
Revenue Collected During FY 08:	\$51,993	\$218,424	\$130,750
Expenditures During FY 08:	\$25,973	\$224,581	\$126,106
Per Capita Revenue:	\$15	\$79	\$41
Per Capita Expenditures:	\$8	\$75	\$39
Revenues over (under) Expenditures:	\$26,020	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	215.48%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$55,967	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$16	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$55,967	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,062**

Equalized Assessed Valuation: **\$26,521,998**

Population: **300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$16,152</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$8,236</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$7,187</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$1,049</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>239.33%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$17,201</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,465,409**

Equalized Assessed Valuation: **\$252,040,544**

Population: **13,500**

Employees:

Full Time: **7**

Part Time: **75**

Salaries Paid: **\$447,636**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$278,155</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$767,372</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$825,278</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$57</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$57,906</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>26.69%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$220,249</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$618,842</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$805,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$60</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$142,770</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$11</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$213,822</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$282,165</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$68,343</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-74.82%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>-\$211,113</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$16</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,416,600**

Equalized Assessed Valuation: **\$22,805,073**

Population: **1,900**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$62,026**

#### Blended Component Units

Number Submitted = 1

Flanagan #1 Park District

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$32,891</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$210,030</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$230,122</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$111</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$121</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$20,092</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>13.32%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$30,654</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$30,654</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$56,042</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$29</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Fon Du Lac Park District

Unit Code: 090/020/12

County: TAZEWELL

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,806,407

Equalized Assessed Valuation:

\$423,380,755

Population:

22,701

Employees:

Full Time:

23

Part Time:

237

Salaries Paid:

\$1,910,694

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$970,172</b>	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$75	\$44
Revenue Collected During FY 08:	<b>\$2,795,786</b>	\$5,726,395	\$3,162,334
Expenditures During FY 08:	<b>\$2,625,174</b>	\$5,414,088	\$3,152,750
Per Capita Revenue:	<b>\$123</b>	\$193	\$146
Per Capita Expenditures:	<b>\$116</b>	\$178	\$143
Revenues over (under) Expenditures:	<b>\$170,612</b>	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	<b>45.54%</b>	54.10%	37.06%
Ending Fund Balance for FY 08:	<b>\$1,195,590</b>	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	<b>\$53</b>	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$527,615</b>	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	<b>\$267,693</b>	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$5,806,032</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$256</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,168,671</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$228</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,624,187</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$2,009,676</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$72</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$89</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$385,489</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>258.14%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$5,187,873</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$229</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Forest Park Park District

Unit Code: 016/230/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,622,200

Equalized Assessed Valuation:

\$348,029,575

Population:

15,600

Employees:

Full Time:

9

Part Time:

140

Salaries Paid:

\$839,371

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$898,056	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$58	\$75	\$44
Revenue Collected During FY 08:	\$2,191,526	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,474,339	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$140	\$193	\$146
Per Capita Expenditures:	\$159	\$178	\$143
Revenues over (under) Expenditures:	-\$282,813	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	22.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$553,593	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$35	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$601,768	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$138,147	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,954,407</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$318</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.32%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,437,140</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$156</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$226,830</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$366,019</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$15</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$139,189</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>644.67%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$2,359,601</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$151</b>	<b>\$45</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Forest View Park District

Unit Code: 016/240/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$395,114

Equalized Assessed Valuation:

\$52,551,348

Population:

723

Employees:

Full Time:

Part Time:

25

Salaries Paid:

\$45,774

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$117,974	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$163	\$63	\$20
Revenue Collected During FY 08:	\$171,015	\$218,424	\$130,750
Expenditures During FY 08:	\$171,649	\$224,581	\$126,106
Per Capita Revenue:	\$237	\$79	\$41
Per Capita Expenditures:	\$237	\$75	\$39
Revenues over (under) Expenditures:	-\$634	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	68.36%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$117,340	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$162	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$117,340	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12**

County: **Mason**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$216,000**

Equalized Assessed Valuation:

**\$47,925,719**

Population:

**3,200**

Employees:

Full Time:

Part Time:

**17**

Salaries Paid:

**\$23,867**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$66,778</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$124,980</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$80,477</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$44,503</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>138.28%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$111,281</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$111,281</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$214,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$67</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Fox Valley Park District

**Unit Code:** 045/050/12

**County:** KANE

**Fiscal Year End:**

4/30/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$38,876,476

**Equalized Assessed Valuation:**

\$4,667,206,571

**Population:**

200,000

**Employees:**

**Full Time:**

93

**Part Time:**

906

**Salaries Paid:**

\$7,734,695

#### Blended Component Units

Number Submitted = 2

Fox Valley Park District Aquatics

Orchard Valley Golf Course

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,585,879	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$38	\$75	\$44
Revenue Collected During FY 08:	\$23,647,756	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$22,314,424	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$118	\$193	\$146
Per Capita Expenditures:	\$112	\$178	\$143
Revenues over (under) Expenditures:	\$1,333,332	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	37.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$8,341,830	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$42	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,296,456	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$11,787,303	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$45,934,452</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$230</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.91%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12**

County: **FRANKLIN**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$650,000**

Equalized Assessed Valuation:

**\$70,068,002**

Population:

**10,000**

Employees:

Full Time:

**1**

Part Time:

**53**

Salaries Paid:

**\$211,636**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,315</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$523,862</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$466,335</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$57,527</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>20.66%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$96,366</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$121,358</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$812,400</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$81</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.16%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Frankfort Park District

**Unit Code:** 099/030/12

**County:** WILL

**Fiscal Year End:**

5/31/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$4,139,600

**Equalized Assessed Valuation:**

\$766,981,517

**Population:**

16,492

**Employees:**

**Full Time:**

10

**Part Time:**

69

**Salaries Paid:**

\$691,527

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$625,719	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$38	\$75	\$44
Revenue Collected During FY 08:	\$1,915,071	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,794,410	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$116	\$193	\$146
Per Capita Expenditures:	\$109	\$178	\$143
Revenues over (under) Expenditures:	\$120,661	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	22.42%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$402,234	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$13,005,285	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,852,444</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$112</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.17%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Frankfort Square Park District**

Unit Code: **099/035/12** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,928,250**

Equalized Assessed Valuation: **\$596,744,246**

Population: **22,853**

Employees:

Full Time: **14**

Part Time: **150**

Salaries Paid: **\$1,061,147**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$326,298</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,484,300</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$3,345,295</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$109</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$146</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$860,995</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>-5.50%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>-\$184,150</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>-\$8</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$117,832</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>-\$202,636</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,137,148</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$356</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.22%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,227,284</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$97</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$387,948</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$416,355</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$28,407</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>552.01%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$2,298,330</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$101</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,367,476

Equalized Assessed Valuation: \$694,379,913

Population: 15,300

Employees:

Full Time: 22

Part Time: 120

Salaries Paid: \$1,658,558

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,467,247	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$161	\$75	\$44
Revenue Collected During FY 08:	\$2,849,870	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,228,662	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$186	\$193	\$146
Per Capita Expenditures:	\$146	\$178	\$143
Revenues over (under) Expenditures:	\$621,208	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	135.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$3,018,900	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$197	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,617,406	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$2,008,385	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$902,095</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$59</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,532,645</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$100</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,173,184</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,162,293</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$77</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$76</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$10,891</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>142.16%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$1,652,310</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$108</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 County: DEKALB

Fiscal Year End: 4/1/2008

Accounting Method: Cash

Appropriation or Budget: \$51,350

Equalized Assessed Valuation: \$51,722,665

Population: 2,500

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$3,251

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$11,130	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$4	\$63	\$20
Revenue Collected During FY 08:	\$47,303	\$218,424	\$130,750
Expenditures During FY 08:	\$44,853	\$224,581	\$126,106
Per Capita Revenue:	\$19	\$79	\$41
Per Capita Expenditures:	\$18	\$75	\$39
Revenues over (under) Expenditures:	\$2,450	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	30.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$13,580	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$5	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Freeburg Park District

Unit Code: 088/025/12

County: ST. CLAIR

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$195,825

Equalized Assessed Valuation:

\$110,068,385

Population:

5,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$110,209	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$22	\$63	\$20
Revenue Collected During FY 08:	\$176,363	\$218,424	\$130,750
Expenditures During FY 08:	\$208,864	\$224,581	\$126,106
Per Capita Revenue:	\$35	\$79	\$41
Per Capita Expenditures:	\$42	\$75	\$39
Revenues over (under) Expenditures:	-\$32,501	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	37.21%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$77,708	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$16	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$180,590	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Freeport Park District

Unit Code: 089/010/12 County: STEPHENSON

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$88,621,000

Equalized Assessed Valuation: \$256,961,517

Population: 25,867

Employees:

Full Time: 21

Part Time: 177

Salaries Paid: \$1,288,410

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,487,234	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$57	\$75	\$44
Revenue Collected During FY 08:	\$2,239,152	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,087,162	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$87	\$193	\$146
Per Capita Expenditures:	\$81	\$178	\$143
Revenues over (under) Expenditures:	\$151,990	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	80.07%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,671,131	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$65	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$233,774	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$462,366	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,466,255</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$134</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.13%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,936,203</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$114</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,120,562</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,084,234</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$36,328</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>273.05%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$2,960,525</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$114</b>	<b>\$45</b>	<b>\$</b>